



*United States Attorney  
Southern District of New York*

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**SPRING VALLEY TAX PREPARER CONVICTED IN U.S. COURT  
OF 14 COUNTS OF FILING FALSE INCOME TAX RETURNS FOR CLIENTS**

JAMES B. COMEY, the United States Attorney for the Southern District of New York, announced that FOREST RAY MONK, a paid tax return preparer, was convicted last Thursday in White Plains federal court of 14 counts of aiding and assisting in the filing of false income tax returns for clients in his tax preparation business of Monk's Tax Service, 15 Washington Street, Spring Valley, New York. The jury returned the verdict of guilty after three days of trial testimony and evidence.

MONK inflated deductible expenses and created thousands of dollars of wholly fictitious expenses and deductions on his clients' income tax returns, which resulted in substantial refunds for his clients, according to the charges.

Evidence at trial established that MONK included fictional and inflated deductions on his clients' returns for items such as charitable contributions, and job-related expenses

like uniforms, work related travel, journals and education expenses, knowing that the clients had not incurred those expenses.

Evidence at trial revealed that MONK was trained as a nurse and worked at the Rockland Psychiatric Center in Rockland County, New York. He later obtained certification as a tax preparer through a four-month tax correspondence course, and conducted the tax business from his home. According to the evidence in the trial, many of his clients were word of mouth referrals.

United States District Judge CHARLES L. BRIEANT set sentencing for May 6, 2003, at which time MONK faces a maximum sentence of three years in prison and a \$250,000 fine for each count of conviction.

Mr. COMEY praised the investigative efforts of the Criminal Investigation Division of the Internal Revenue Service.

Special Assistant United States Attorneys ANDREW KAMEROS and KAREN E. KELLY are in charge of the prosecution.

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